

EXHIBIT A
Lordstown Motors Corp., et al. - CASE NO: 23-10831
DETAIL OF TIME ENTRIES
FOR THE PERIOD FROM DECEMBER 1, 2023 TO DECEMBER 31, 2023

| PROFESSIONAL | DATE | DESCRIPTION | HOURS | RATE | AMOUNT |
|---|------------|---|-------------|---------|--------------------|
| <u>Plan of Reorganization/Disclosure Statement</u> | | | | | |
| Robert Winning | 12/1/2023 | Attention to plan supplement | 1.2 | \$1,150 | \$1,380.00 |
| Robert Winning | 12/4/2023 | Call with B. Gallagher (M3) re: transition planning | 0.3 | \$1,150 | \$345.00 |
| Robert Winning | 12/5/2023 | Call with D. Turetsky (WC) re: confirmation issues | 0.4 | \$1,150 | \$460.00 |
| Robert Winning | 12/6/2023 | Analysis of post-effective date spending | 1.4 | \$1,150 | \$1,610.00 |
| Robert Winning | 12/8/2023 | Analysis of transition matters following effective date | 2.4 | \$1,150 | \$2,760.00 |
| Robert Winning | 12/11/2023 | Attention to matters re: records retention | 0.7 | \$1,150 | \$805.00 |
| Robert Winning | 12/11/2023 | Analysis of open issues for plan confirmation | 2.2 | \$1,150 | \$2,530.00 |
| Robert Winning | 12/12/2023 | Review information re: go forward vendors | 1.3 | \$1,150 | \$1,495.00 |
| Robert Winning | 12/15/2023 | Attention to matters re: data and records retention | 0.8 | \$1,150 | \$920.00 |
| <i>Plan of Reorganization/Disclosure Statement</i> | | | 10.7 | | \$12,305.00 |
| <u>Case Administration</u> | | | | | |
| Matthew Altman | 12/14/2023 | Prepare submission to court on rate increases | 1.0 | \$550 | \$550.00 |
| Matthew Altman | 12/15/2023 | Review rate increase notice for docket | 1.0 | \$550 | \$550.00 |
| <i>Case Administration</i> | | | 2.0 | | \$1,100.00 |
| <u>General Correspondence with Debtor & Debtors' Professionals</u> | | | | | |
| Matthew Altman | 12/7/2023 | Participate in meeting with J. Boffi (M3), E. Hammes (Silverman), S. Kohler (Silverman) and others re: claims reconciliation | 0.7 | \$550 | \$385.00 |
| Matthew Altman | 12/7/2023 | Participate in meeting with E. Hammes (Silverman) to discuss the waterfall | 0.5 | \$550 | \$275.00 |
| <i>General Correspondence with Debtor & Debtors' Professionals</i> | | | 1.2 | | \$660.00 |
| <u>Financial & Operational Matters</u> | | | | | |
| Matthew Altman | 12/1/2023 | Review refreshed waterfall analysis from Debtors | 0.5 | \$550 | \$275.00 |
| Matthew Altman | 12/1/2023 | Analyze M3 adjusted waterfall model | 1.3 | \$550 | \$715.00 |
| Matthew Altman | 12/1/2023 | Analyze post-emergence budget from Company | 0.7 | \$550 | \$385.00 |
| Matthew Altman | 12/1/2023 | Review refreshed waterfall analysis from debtors | 2.1 | \$550 | \$1,155.00 |
| Matthew Altman | 12/1/2023 | Analyze professional fee accrual in waterfall analysis | 1.2 | \$550 | \$660.00 |
| Jonathan Boffi | 12/1/2023 | Participate in call with M. Altman (M3) on liquidation analysis | 0.4 | \$945 | \$378.00 |
| Robert Winning | 12/1/2023 | Review materials re: claims reconciliation status | 1.7 | \$1,150 | \$1,955.00 |
| Jonathan Boffi | 12/4/2023 | Analyze waterfall recovery analysis | 1.4 | \$945 | \$1,323.00 |
| Matthew Altman | 12/4/2023 | Create diligence list for claims and waterfall | 1.0 | \$550 | \$550.00 |
| Robert Winning | 12/4/2023 | Review updated waterfall analysis | 1.3 | \$1,150 | \$1,495.00 |
| Matthew Altman | 12/4/2023 | Analyze waterfall recovery analysis | 1.1 | \$550 | \$605.00 |
| William Gallagher | 12/5/2023 | Review 3Q 2023 10Q, amended Chapter 11 Plan and related Disclosure Statement | 2.5 | \$1,150 | \$2,875.00 |
| William Gallagher | 12/5/2023 | Continue to review 3Q 2023 10Q, amended Chapter 11 Plan and related Disclosure Statement | 1.5 | \$1,150 | \$1,725.00 |
| Matthew Altman | 12/5/2023 | Analyze and review recovery analysis for updated claims data | 1.2 | \$550 | \$660.00 |
| Matthew Altman | 12/5/2023 | Review updated cash flow forecast and waterfall from debtors | 1.2 | \$550 | \$660.00 |
| Matthew Altman | 12/5/2023 | Review contracts for post effective date from debtors | 0.3 | \$550 | \$165.00 |
| Jonathan Boffi | 12/5/2023 | Analyze waterfall recovery analysis | 2.1 | \$945 | \$1,984.50 |
| Matthew Altman | 12/6/2023 | Analyze updated cash flow forecast and waterfall analysis | 2.0 | \$550 | \$1,100.00 |
| Matthew Altman | 12/6/2023 | Review contract assumptions and termination clauses | 1.0 | \$550 | \$550.00 |
| William Gallagher | 12/6/2023 | review Lordstown litigation and claims against Foxconn | 4.0 | \$1,150 | \$4,600.00 |
| Jonathan Boffi | 12/6/2023 | Review revised waterfall analysis (1.1); review assumed contract schedule (0.3) | 1.4 | \$945 | \$1,323.00 |
| Jonathan Boffi | 12/7/2023 | Analyze prepaid analysis | 1.7 | \$945 | \$1,606.50 |
| William Gallagher | 12/7/2023 | Review of pleading and motions in complaint filed against Foxconn and Foxconn's answers | 3.0 | \$1,150 | \$3,450.00 |
| William Gallagher | 12/8/2023 | Review litigation with Foxconn | 2.0 | \$1,150 | \$2,300.00 |
| Matthew Altman | 12/11/2023 | Prepare updates to cash flow forecast re: confirmation dates | 2.7 | \$550 | \$1,485.00 |
| William Gallagher | 12/11/2023 | Work related to agenda for the board meeting for the emerged company later in December | 1.0 | \$1,150 | \$1,150.00 |
| Matthew Altman | 12/12/2023 | Prepare updates re: cash flow forecast | 1.2 | \$550 | \$660.00 |
| William Gallagher | 12/12/2023 | Call to discuss 382 ownership study and investment strategies and call to discuss D&O insurance for emergent company | 1.0 | \$1,150 | \$1,150.00 |
| William Gallagher | 12/15/2023 | Participate in call with Brown Rudnick and LMC to review various open items related to post emergence by laws and charter issues including trading restrictions, officer requirements, mailing address, bank account signatory, stock registration and other issues | 1.3 | \$1,150 | \$1,495.00 |
| William Gallagher | 12/21/2023 | Attention to matters re: work related to D&O insurance for emergent company | 0.3 | \$1,150 | \$345.00 |

| PROFESSIONAL | DATE | DESCRIPTION | HOURS | RATE | AMOUNT |
|---|------------|---|-------------|---------|--------------------|
| William Gallagher | 12/22/2023 | Calls with Rob Winning (M3 Partners), Adam Kroll and John Cushing (Brown Rudnick) to discuss various emergence issues including 10-K, stock plan / issuance details and follow up communications. | 2.5 | \$1,150 | \$2,875.00 |
| Financial & Operational Matters | | | 46.6 | | \$41,655.00 |
| <u>General Correspondence with Other Professionals</u> | | | | | |
| William Gallagher | 12/1/2023 | Participate in weekly OEC meeting with R. Winning (M3), M. Altman (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), and others | 1.0 | \$1,150 | \$1,150.00 |
| Matthew Altman | 12/1/2023 | Participate in weekly OEC meeting with R. Winning (M3), W. Gallagher (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), and others | 1.3 | \$550 | \$715.00 |
| Matthew Altman | 12/1/2023 | Participate in call with J. Boffi (M3) on liquidation analysis | 0.4 | \$550 | \$220.00 |
| Robert Winning | 12/1/2023 | Participate in weekly OEC meeting with W. Gallagher (M3), R. Stark (Brown Rudnick), B. Silverberg (Brown Rudnick), and others re: plan supplement and active litigation, among other matters | 1.3 | \$1,150 | \$1,495.00 |
| Matthew Altman | 12/5/2023 | Analyze waterfall recovery analysis | 1.1 | \$550 | \$605.00 |
| Robert Winning | 12/11/2023 | Call w. B. Silverberg (Brown Rudnick) re: plan issues | 0.4 | \$1,150 | \$460.00 |
| Jonathan Boffi | 12/14/2023 | Correspondence re: case updates | 0.5 | \$945 | \$472.50 |
| Jonathan Boffi | 12/15/2023 | Correspondence re: case updates | 0.3 | \$945 | \$283.50 |
| General Correspondence with Other Professionals | | | 6.3 | | \$5,401.00 |
| <u>Financing Matters (Cash Budget, Exit, Other)</u> | | | | | |
| Jonathan Boffi | 12/11/2023 | Analyze cost of delayed confirmation hearing | 1.2 | \$945 | \$1,134.00 |
| Jonathan Boffi | 12/12/2023 | Prepare updated forecast reflecting plan delays | 3.6 | \$945 | \$3,402.00 |
| Matthew Altman | 12/12/2023 | Analyze cash flow forecast: re professional fee variance analysis | 1.0 | \$550 | \$550.00 |
| Jonathan Boffi | 12/12/2023 | Review 13-week budget (1.0) ; review professional fee schedule (2.1) | 3.1 | \$945 | \$2,929.50 |
| Matthew Altman | 12/20/2023 | Review updated cash flow forecast | 0.7 | \$550 | \$385.00 |
| Financing Matters (Cash Budget, Exit, Other) | | | 9.6 | | \$8,400.50 |
| <u>Claims/Liabilities Subject to Compromise</u> | | | | | |
| Matthew Altman | 12/4/2023 | Analyze disputed claims | 2.1 | \$550 | \$1,155.00 |
| Jonathan Boffi | 12/4/2023 | Review claim reconciliation materials and status | 1.8 | \$945 | \$1,701.00 |
| Jonathan Boffi | 12/5/2023 | Analyze claim reconciliation materials and status | 1.2 | \$945 | \$1,134.00 |
| Matthew Altman | 12/5/2023 | Review claims and prepare reconciliation for waterfall | 2.0 | \$550 | \$1,100.00 |
| Matthew Altman | 12/6/2023 | Prepare diligence list and open questions list for debtors on high-value claims | 1.5 | \$550 | \$825.00 |
| Matthew Altman | 12/6/2023 | Analyze claims for potential claims objections | 0.6 | \$550 | \$330.00 |
| Jonathan Boffi | 12/6/2023 | Analyze Lordstown claim estimates; create diligence list | 2.7 | \$945 | \$2,551.50 |
| Matthew Altman | 12/6/2023 | Analyze and review claims analysis files | 1.2 | \$550 | \$660.00 |
| Matthew Altman | 12/7/2023 | Analyze claims re: claims reconciliation | 2.3 | \$550 | \$1,265.00 |
| Jonathan Boffi | 12/7/2023 | Analyze Lordstown claim estimates (0.5); call with Silverman re: same (0.7) | 1.2 | \$945 | \$1,134.00 |
| Claims/Liabilities Subject to Compromise | | | 16.6 | | \$11,855.50 |
| <u>Tax Matters</u> | | | | | |
| William Gallagher | 12/4/2023 | Review section 382 information related to the emerging company | 1.0 | \$1,150 | \$1,150.00 |
| William Gallagher | 12/15/2023 | Call with EY to review 382 ownership shift study and follow up call with Brown Rudnick | 1.0 | \$1,150 | \$1,150.00 |
| Tax Matters | | | 2.0 | | \$2,300.00 |
| <u>Fee Application</u> | | | | | |
| Matthew Altman | 12/5/2023 | Prepare fee application exhibits | 0.5 | \$550 | \$275.00 |
| Fee Application | | | 0.5 | | \$275.00 |
| <u>Contracts</u> | | | | | |
| Robert Winning | 12/5/2023 | Analysis re: contract assumptions | 1.2 | \$1,150 | \$1,380.00 |
| Matthew Altman | 12/11/2023 | Prepare diligence items re: contract assumptions | 1.5 | \$550 | \$825.00 |
| | | | 2.7 | | \$2,205.00 |
| <u>Insurance Matters</u> | | | | | |
| William Gallagher | 12/6/2023 | Review quotes provided by Aon for go forward D&O coverage | 0.8 | \$1,150 | \$920.00 |
| Insurance Matters | | | 0.8 | | \$920.00 |
| Hours and Fees Total | | | 99.0 | | \$87,077.00 |